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BOOK REVIEWS

The Income Tax Law of 1913 Explained. By George F. Tucker. Little, Brown and Company. 1913. pp. 271.

This is a valuable book both for the lawyer and the taxpayer. It is of value to the taxpayer in that it explains fully the present Income Tax Law from a practical standpoint. It is of value to the lawyer in that it contains exhaustive citations of rulings and decisions under former acts.

The first Federal income tax law was passed in 1861. Following this several similar laws were passed, amended and repealed at different times, until the act of 1894, which was declared unconstitutional. The present law, approved October 3, 1913, was passed by virtue of the sixteenth amendment to the Constitution of the United States.

The value of this treatise lies in that it sets forth the present law with explanations, and then compares it, and distinguishes it from the previous laws, supporting each step by notes and citations of decided cases.

The Income Tax Law provides for a normal and an additional tax. This is first taken up and explained. The act further provides that the tax shall be levied upon net incomes with certain deductions. This is next treated by the author with citations and distinctions. In this manner every successive step of the law is dealt with.

The work closes by setting out the regulations of the Treasury Department up to October 31, 1913.

A. J. H.

Cases on Insurance. By George Richards. New York. The Banks Law Publishing Company. pp. 453.

This is the second edition of a casebook which already possesses an established place as an effective compilation of decisions illustrating the development and modern application of the principles of insurance law.

An important feature of the new edition is the added supplement, all within one volume, containing three hundred and nine condensed cases without decisions, the citation of cases and the decisions being furnished for instructors only, and in a separate volume.

In explaining this new feature of his book the author says:

"Without neglecting the important task of acquiring a certain mastery over officially reported cases and a certain familiarity with their import, we conclude that the student of law may rightly covet the ability to resolve, with independence and self-reliance, a variety of legal problems. By some means or other, and sooner or later, he must learn the art of discovering for himself the controlling principle of law that fits each new question arising. So also must he learn how to construct for himself a course of argument that will furnish support to his conclusions. Among approved and well-tried methods employed in many branches of education, the working out of practical examples holds a sure and abiding place, and no reason is apparent why, in the study of the law, like methods of mental training should not be regarded as equally appropriate, at least as an adjunct.

"Accordingly, the following condensed cases without decisions, and many of recent date, have been arranged, for study and classroom discussion, in connection with the corresponding chapters of the casebook. In numerous instances, the holding of the court is, of necessity, so arbitrary, that the instructor may prefer to announce the decision in advance, leaving it to the class, either to engage in a debate, or to prepare an oral or written opinion in support of the judgment rendered.

"A conspicuous feature of these supplementary problems will not be overlooked, namely, that, while altogether in harmony with the case system, they cover in compact form, convenient for study and for review, a wide and useful range of law. Three hundred cases reported in full would occupy two large volumes, and the answers to many of the questions here presented involve one or more cases on either side, thus greatly increasing the actual number of cases considered."

It is certainly an interesting departure and adds to the value of a casebook that has already been appreciated by students because of its stimulating and helpful notes.